

IN THE SPECIFICATION:

Please amend the specification as follows:

(Paragraph at Page 6, lines 5-17):

A low resistance value resistor having such a structure is made by preparing a metallic material serving as the base material, and, bonding the metal strips on both ends of the metallic base material by rolling and/or thermal diffusion bonding. Rolling and/or thermal diffusion bonding are carried out by applying heat to maintain a specific temperature and applying pressure. By so doing, a diffusion layer is formed by diffusion of the material from the metal strip to the bond interface or into the interior of the base material. After the bonding step, the bonded material is cut into pieces of a suitable length, and is bent in the shape shown in FIG. 1. In the case of the inlay cladding structure, it is necessary to pre-fabricate grooves 14 in the base material for inlaying the metal strips 12 and 13.